The All-India Village Industries Association

K-28

THE ORGANISATION AND ACCOUNTS OF RELIEF WORK

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PRINCIPAL,
GANDHIGRAM,
EXTENSION TRAINING CENTRE

9164

BY

J. C. Kumarappa

309

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நாள்:......................

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FOREWORD.

The Bihar Central Relief Committee was established in a hurry to meet the serious situation created by the disatrous Earthquake of January 15, 1934. It appealed for funds which poured in from all quarters. It started immediate relief with the help of local workers and was later strengthened by a large number of workers from other places. The Organisers had some experience of work previously in connection with floods but they had never worked on such a large scale nor ever handled such large funds. The problems they had dealt with had also been more or less of limited character. The Earthquake had necessitated relief on an unprecedented scale and the wide and generous response to appeal for funds had added to the responsibilties of the Committee. It has had to feel its way but had the privilege of receiving the guidance of Mahatma Gandhi and the assistance of a business man like Seth Jamnalal Bajaj and an experienced Incorporated Accountant and Auditor like Sri J. C. Kumarappa. It had also the advantage of the experience of relief work in Gujarat of Sri Lakshmidas Purshottam. The workers and volunteers from other parts of the country—each and all contributed their mite of experience, goodwill and labour to the work of relief. Among the local workers, we had men who had run District Boards and Municipalities as Chairmen and Vice-chairmen, who had run banks as Directors, who had been responsible for the wide-spread Congress organisation and Seva Samitis. With all this fund of varied experience we did not find it easy to make our machine a smooth running, efficient machine. We experienced difficulties at every step, and had, from day to day, to think out measures to meet new situations. Above all, it was no easy task to keep correct and accurate account of income and expenditure, when the former consisted of hundreds of money-orders,

cheques, bank transfers and cash payments every day, and the latter comprised hundreds of items under various heads of relief in more than 200 centres spread over seven or eight districts in charge of 2,000 workers or more. The difficulty of the task may be better imagined when we remember that most of the workers were not trained accountants. And yet, we have succeeded in, not only keeping correct accounts, but also in keeping effective check on expenditure. All this has been possible because we have evolved a system which has not demanded too much of the ordinary worker and yet has not left much room for honest bungling or dishonest dealing. The Head Office has demanded and the Branches and Centres have yielded compliance with rules and fulfilment of conditions which required much hard thinking for formulating. We hope and pray that occasions for such relief work may not arise in future in any part of the country. But, it has been felt that if unfortunately such occasion does arise, those engaged in relief work may be relieved, as far as possible, from the trouble and anxiety of evolving a system for themselves and may profit by the experience of the Bihar Central Relief Committee. It may not be possible for such relief organisations always to get the guidance and assistance of persons engaged in this philanthropic work in Bihar. This pamphlet summarises and collects and collates our experience and method of work and Sri J. C. Kumarappa has done a public service in bringing together the points which may appear obvious now, but which were not so obvious when we started, and which needed much thought to make them clear. I hope it will prove helpful not only to new organisations engaged in similar work but also to students and would-be organisers and social workers.

One word to social workers. We have found that a large number of persons feel attracted by the call for social service. Many come to it with the necessary physical and moral equipment; but there are others whose zeal overruns their capacity. In making their choice of workers, the organisers, have naturally, to be very careful. One thing

should never be lost sight of. Only those should be taken in who come to work for the joy the work offers. No one should come to it with an air of superiority, Humility and dedication should be the watch-words of the workers. It is after all no obligation that the social worker is going to confer on the sufferer. He is there to gain for himself in the way of moral and spiritual uplift more than he is going to give to the sufferer in the way of physical comfort; and this thought ought to make him humble and keen. His work also prospers and the sufferer does not feel humiliated. This attitude is particularly necessary in India where even good done to the poor loses its grace and charm and efficacy when it is done in a spirit of condescension or partronage. Judged in this light, only those can pass the test who come in a true spirit of service, when once such a batch of workers is secured, success in the undertaking is more than half assured.

Rajendra Prasad.

PATNA

Depavali Samvat 1991.

" For I was an hungred, and ye gave me meat.
I was thirsty, and ye gave me drink :
I was a stranger, and ye took me in :
Naked, and ye clothed me :
I was sick, and ye visited me :
I was in Prison, and ye came unto me "
" Inasmuch as ye have done it unto one of the least of these my brethren
Ye have done it unto me"

—JESUS

PREFACE.

Like the bolt from the blue, the calamity that calls for relief descends on us suddenly and, often, at a time when we are least prepared with our lamps untrimmed. Before we have time to collect ourselves together the visitation has gone leaving behind it the twins, desolation and despair.

At such a juncture, all available social workers concentrate on relief measures to be undertaken immediately and they have neither time nor thought for anything else. Besides, most of them will be young and inexperienced without any training in such matters and they have to be taken on just as they are "without one plea" with the result that the organisation and accounts are neglected.

To help in such a situation, this handbook is presented as an unpurturbed social worker whose duty it will be to give undivided attention to this necessary, prosaic and undemonstrative part of relief work.

A great deal of what is set forth is the result of experience gained in Bihar where a fair trial has been given to suggestions made herein. Many alterations and adjustments will, of course, have to be made to suit particular cases.

On such occasions of emergency when this pamphlet will be in demand, days and nights will not be long enough for the work on hand. Hence an attempt has been made to be as brief as possible—almost "snappy" as the Americans will put it—. Still it is hoped that this publication will be a friend-in need to social workers, a ready reference to organisers, and a source of information to students.

I earnestly trust that the need for this book will be few and far between.

J. C. Kumarappa.

PATNA

1st November, 1934

Chapter One.

THE ORGANISATION.

Generally the necessity for relief arises out of some natural and sudden calamity and it is not possible to be ready, ordinarily, with a well organised body to start work at once. The usual practice is for a few leading individuals to get together and start work in association and raise funds by a common appeal. When the disaster is of such a nature that it can be dealt with in a short time it calls for no further permanence than friendly association affords, and the work is carried on and brought to a close by mutual agreement.

Registration

Where the calamity causes extensive damage, which will require sustained effort for a considerable period of time to restore or reconstruct, it becomes advisable to have a relief organisation with some measure of permanence to collect funds and judiciously distribute them to deserving sufferers according to their several needs. In such cases, the relief organisation may be registered under The Societies Registration Act of 1860 (Act XXI of 1860) without much formality. Under this Act, any seven or more persons associated for any literary, scientific or charitable purpose, or for any such purpose as is described in Sec. 20 of the Act, may, by subscribing their names to a* Memorandum of Association, and filing the same with the Registrar of Joint-Stock Companies, form themselves into a society. The fee for registration is Rupees fifty. Until the society is dissolved the only other formality to be followed is the filing of a list of persons forming the managing body, once in every year, within fourteen days of the annual General Meeting.

The advantages of Registration are 1. Permanence with definite rules and regulations as stated in the constitution,

---

(*See appendix for a model form.)

2. Legal recognition of its separate entity, 3. The property vesting in the governing body, 4. And being able to sue and be sued in the name of an officer, whose liability will be limited in such actions to the assets of the society only, 5. Facility of altering, extending or abridging its constitution, without having to go through the laborious process of summoning a donors' meeting.

Suggestions for the general organisation of a Relief Society.

At its first meeting, the Relief Society will pass its constitution and elect its President, who will be empowered to carry on the work of the society with the help of an executive committee, the members of which will be chosen by him. It will appoint one or more auditors. After this, it will meet periodically to receive the report of the executive committee and the audited accounts.

Executive Committee

The Executive Committee will be chosen by the President. This Committee will choose its own office-bearers and district or branch officers-in-charge. It will meet once a month or at such intervals as may be decided upon, and lay down the policy and give its rulings on doubtful points, and appoint sub-committees to deal with definite matters. It will appoint its bankers and other agents, and decide on important contracts, etc., and consider and pass monthly budgets, and allocate funds for various relief measures to be undertaken. The day to day work may be carried on either departmentally or through branches. If it is departmently, the work becomes highly centralised, and if it is done through branches, it calls for a larger personnel with managerial ability. A combination of the two methods may be more satisfactory, work requiring a high degree of technical knowledge, such as medical relief, may be done departmentally, while general relief may be given through branches.

Officers in Charge

Officers-in-charge of both departments and branches will appoint their own agents, and organise relief centres and units under them, and be responsible directly to the Executive Committee.

Relief Officers

Relief Officers in charge of centres will work under the branches appointing them. They will have in each centre helpers and volunteers according to the needs of the local work. It will be these centres that will come into direct touch with the sufferers and, will carry on the day to day relief work.

This amount of elaboration of organisation is not necessary in all cases, but the most extensive in area, where the central office cannot manage to get into direct touch without much waste of time and labour. Even when organised on the extensive basis, attempt should always be made to tighten up the organisation and make it more compact. especially, after first aid measures have been taken and the work has begun to run in well formed grooves of daily routine.

Personnel

It is not possible to deal here with talents that should be gathered together. This will depend largely on the influence the President wields. Varied relief work will call for manifold experience and skill. Medical men will be necessary for immediate aid and preventive measures, Engineers for reconstruction, and so on. From amongst the workers available men will have to be detailed out to shoulder various responsibilities. Too much care cannot be bestowed on the choosing of officers as the whole efficient working of the organisation will depend on such choice.

APPENDIX.

A model form of constitution.

NOTE:—*For Registration, the Memorandum of Association should contain the names, addresses and the occupations of the members of the Executive Committee and should be signed by at least seven members of the Relief Society. The Articles of Association should be certified by not less than three members of the Executive Committee.*

Memorandum of Association

1. This Society be known as the—Relief Society.

2. The aims and objects of the Society shall be:—

(*a*) To provide for the alleviation of the distress caused by the—

(*b*) In furtherance thereof to hold funds and materials already collected and to raise further funds and materials by collecting subscriptions and donations.

(*c*) To apply the funds and materials obtained solely towards the promotion of the objects of the Society.

3. The Management shall vest in an executive committee of not more than—members inclusive of the President—he being an Ex-Officio Member-who shall carry out the aims and objects of the said Society.

The President shall have powers to choose and appoint the other members of the Executive Committee.

The powers and duties of the Executive Committee shall, subject to control of the Relief Society, be:—

(*a*) To conduct and manage all the business of the said Society and exercise all its powers and to perform all its duties and appoint the necessary officers for the purpose.

(*b*) To frame rules and regulations for the conduct of its business.

(*c*) To admit or co-opt new members to the society.

The Secretary shall convene a meeting of the Relief Society every three months or any time upon a requisition being received by the Secretary from not less than—members of the Relief Society.

Seven members shall form the quorum for a meeting of the Relief Society and three members for a meeting of the Executive Committee.

Articles of Association

The following Rules and Regulations may be passed by the Executive Committee for the conduct of their business.

(i) A meeting of the Executive Committee shall be called by the Secretary with the sanction of the President at any time or on requisition of three members of the Executive Committee.

(ii) The President shall preside at all meetings of the Executive Committee, and, in his absence, any one of the members present may be elected to preside at the meeting.

(iii) Every question raised at a meeting shall be determined by a majority of the votes of members present. In case of equality of votes, the president shall have a casting vote.

(iv) Minutes of the proceedings of the Executive Committee, and the attendance of the members thereat, shall be recorded by the Secretary in a book kept for the purpose, and be signed by the President of the meeting at which they are confirmed. The minutes so recorded and signed shall be considered as a correct record of original proceedings.

(v) No person other than those authorised by the Executive Committee and acting within the authority so conferred shall have authority to give receipts for money or goods or to sign any cheque or to enter into any contract so as to impose thereby any liability on the committee.

(vi) The Executive Committee may appoint such sub-committees with such powers and for such purposes as it may consider fit. The president shall have the right to attend and participate in the proceedings of any sub-committee appointed by the Executive Committee.

(vii) True accounts shall be kept of the sums of money received and expended by the Society and an audited statement of accounts of the Society shall be published every quarter.

(viii) No executive, administrative or other full time officers of the Society can hold offices in any other body requiring their time and attention and thereby interfering with the efficient discharge of their duties to this Society. In extremely exceptional cases the Executive Committee may grant special permission.

PRINCIPAL,
GANDHIGRAM.
EXTENSION TRAINING CENTRE,

Chapter Two

COLLECTION.

Census

Workers at the Relief centres should immediately set about collecting information about damage done. This work has to be done systematically and with a considerable amount of discrimination between what is exaggeration and what is truth. When the facts have been gleaned they should be tabulated and relayed in a readable form. For this purpose some one should be set apart who should be well experienced in publicity work.

Appeal

When the appeal for funds has been made, if the cause is worthy, and the public has confidence in the persons forming the Relief Society, then donations will begin to come in.

In the very early stage it may be necessary to raise a bank loan with the credit of persons backing the Relief Society.

Banks

Where a country wide appeal is made, it will be far more economical and advisable to distribute the work of collection by entrusting banks in various places with the work of receiving donations from the neighbourhood Such Banks will receive donations and give temporary receipts on triplicate form—one going to the donor, another to the Relief Society and the third retained by the bank. From time to time, the bank will remit the total donations received in lump sums, or, if the immediate needs be provided for, these moneys may be left on deposit to earn interest until required.

Great deal can be done if the banks are properly approached to give facilities for such charitable ventures. They may remit moneys from the donors to the society, to its branches and

relief centres free of charge. They may give special terms as regards Fixed Deposits as to time and rate of interest. In any case, facilities extended generally to Charity Funds in respect of rates of transmission can be claimed. Current accounts may be allowed interest on the minimum monthly balances.

When donations have been received, either through a bank or directly, a proper receipt ought to be sent to the donor-serially numbered and prepared in duplicate, the carbon copy being retained in the office.

DONATION RECEIPT FORM

(White for General Fund & coloured for earmarked Funds.)

Serial No.______ Date__________

Received with thanks from Sri..............Rupees...............

only by {Cheque / M. O. / Cash} as donation to the funds of...........Relief Society.

Rs.........................

Secretary or Accountant or Treasurer,

Initials of Cashier ....Relief Society.

These receipts should be listed in a donation register and the daily totals should be shown in the cash book and the amount should be paid into the bank immediately.

Side by side with this work a card index of donors should be prepared to facilitate the publication of a donation list. Periodically these cards can then be sorted out alphabetically and according to provinces and a systematic list can then be made ready.

CASH DONATION CARD.

Serial No. ______

Town ______________ **Province** ______________

Name ________________________________

Address ________________________________

Date.	C. B.	Receipt No.	Amount.

Contributions in kind.

Similarly when goods are received as gifts the donor should be sent a proper receipt.

CONTRIBUTIONS RECEIPT FORM.

Serial No. ______ DATE ______

Received with thanks the following articles from Sri ____________

Desoription	No. of bales, or	Number, length, or weight	Railway Receipt

Secretary

......Relief Society

Storekeeper

And after the goods have been entered in the Stores-book a card index system similar to the one for cash gifts should be prepared to help preparing a donors' list.

CONTRIBUTION CARD.

Serial No ______

Town ____________ **Province** ____________

Name ______________________________

Address ______________________________

Date.	Receipt No.	Stores Book.	Article.

Chapter Three

ALLOCATION AND DISTRIBUTION.

An equitable distribution and a just allocation is even a more difficult task than getting together funds and materials. But, if a reliable census of damage done has been prepared then half the labour is over. Taking into consideration damage suffered in the various geographical areas under the branches funds may be allocated, or funds may be set apart departmentally and then reallocated to branches for various departments. What is best will depend on the circumstances of the case. The executive committee should have all facts before it when it proceeds to consider its budget and should not allow its judgment to be affected by the specious pleading of able advocates from particular areas.

Relief

Relief measures may be classified into 1. Immediate Aid, 2. preventive measures, 3 rehabilitation, 4. restoration and reconstruction.

In the nature of things there can be no limit placed on Immediate Aid other than that of the resources available. If persons are drowning they must be rescued. If people have been buried under debris they must be extricated. The starving must be fed, victims of an epidemic must have medical aid. But once this stage is got over there is no further imperative demand.

All other forms of relief call for a sense of proportion. The census taken at the outset should afford a perspective with which funds can be allotted to the different functions.

The funds allotted by the executive committee will now reach the branches who will be charged with the responsibility of seeing that these reach the most deserving.

To this end, each branch should have an advisory committee which would examine the applications for help and cause enquiries to be made as regards the merits of each case, and then decide as to what help should be rendered. Their recommendations should be placed on record in their minute book.

COUPON FORMS FOR PECUNIARY AID.

Serial No............ DATE..................

Pay (Name)..........................(Occupation)...................................

of Village.....................Rupees...

Purpose of relief { Wells / Land / House / Food

Received the above amount

Officer's Signature.

Payee's Signature. RELIEF SOCIETY CENTRE.

Similar coupon forms can be given for clothes, grains, and materials, printed in particular coloured cards for each purpose.

Wherever possible, all help should be given in kind, rather than in money, as the latter is more likely to be diverted to other purposes.

Free gifts and doles are demoralising and lead to pauperism and, therefore, should be avoided excepting in the case of the very old and the disabled.

When the Relief Society proposes to construct something for the people collectively, such as, sinking wells or digging tanks, a certain amount of contribution from the people in the form of labour or materials should be obtained.

In all cases, exhaustive enquiries should be made before any help is given.

Certificate of damage suffered and relief recommendation.

No........................*Centra*........................*Date*..................................

It is hareby certified that Sjt..
....resident of....................................Dist.
..............................has suffered as a result of the.................... The details of damages done to his buildings, cattle, lands etc. are shown in the left-hand column.

Particulars (weight etc.) of Building Materials.

House No....................................
How many...................................
Value in Rs..................................
Loss in Rupees..............................
Repairing or replacing expenses Rs....
Loan Rs.......................................
Free Grant Rs...............................

I therefore recommend that building materials (shown in the right-hand column) of the value not exceeding Rs- should be given to him at less than the selling price.

I have received the materials mentioned above as recommeded by the authorized officer. I hereby agree to use these materials for my own building and not to give or sell the same to anybody.

Authorized Officer.

Signature of Purchaser.

Place

Date

Note:—This certificate will hold good only for one month after the date of issue.

Chapter Four.

RECORDS—FINANCIAL.

In a far flung organisation it is not possible to get many workers with a working knowledge of Accounts and, therefore, no very elaborate books can be maintained after we pass below the branch offices. Generally, the relief officers in the relief camps are far too busy with field work to brother too much with desk work. The less they are bothered with accounts the better.

Relief Centre Accounts

The Relief centres should be kept on an "Imprest" cash system from the Branch Office. That is, a certain sum should be advanced which will stand as a permanent debit to the centre, say, Rs. 500/- then when the centre has spent, say, Rs. 425/- this should be paid bringing up the debit again to Rs. 500/-. By this method the spending capacity of each centre is limited and is kept well in control.

For every payment proper vouchers should be obtained in duplicate, and these should be serially numbered and listed on a return form. The carbon-copy of the vouchers and the return form are retained at the centre for record while the originals go to the branch office for reimbursement.

VOUCHER FORM FOR CASH PAYMENTS.

(Under Rs. 25 white, over Rs. To be set in position 25 coloured.)

Date..................

Pay to Sri....................Rupees..............only on account of........ ....as per particulars noted in the margin and debit the amount to....................account,

PARTICULARS.	Rs.	as.	ps

Ordering Officer.

Sanctioning Officer.
.........Relief Sciety.

Cashier..................

Voucher No.

Accountant.............

Received the above mentioned sum by (Cash / Cheque) in full settlement.

Signature of Payee.

Relief Centre Return Form.

RELIEF SOCIETY

Relief Cenre..

From (date)......................to....................

Number of vouchers listed below......... Total Expenditure Rs...........

Date.................. Signature of Relief Officer.....

Date.	Voucher.	Amount.	Remarks.

This is all the account needed in a relief centre. It is simple enough for any worker to handle.

A Relief Society may have only four branches but each branch may have thirty centres working under it. Thus 120 centres have been disposed off with vouchers and return forms described above.

Branch Accounts

Now the four branches have to be dealt with. Here, in each branch, persons may be employed with a nodding acquaintance with book-keeping—to maintain a Cash Book, Ledger and a Journal in addition to an analysis register for centres working under it.

When the Branch Accountant receives the vouchers from a centre listed on a return form, he will examine the vouchers, and, if he is satisfied they are in order, and the payments are legitimate expenses of relief, he will recommend the payment of the bill and will analyse the vouchers in the register provided for the purpose.

Form for analysis of Relief Centre Vouchers.

RELIEF

_______________ *District* _______________

Particulars.	Cr.	Dr.	J. F.	Voucher No.	Amount	Relief.										
							Immediate Aid						Water Supply		Employment	
						Removal of Debris	Food	Clothing	Shelter	Medical Aid	Ry. fares etc. for Refugees	Pecuniary Aid	Wells	Tanks	Repair of roads etc.	Employment
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

SOCIETY

Centre Statement. Accounts for week ending ____________ 19

Relief							Administration								
								Expenses							
Building Materials	Food	Medical and Sanitation	Seeds	Middle Class	Stores	Cartage	Cars, Trucks, Cycles, Office Equipment etc.	Volunteers Quarter	Volunteers Maintenance	Travelling Expenses	Stationery	Postage, Telegram & Telephone	Light	Salary	Miscellaneous
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33

Periodically,-once a month or once a quarter—the totals of each centre analysis book will be listed on a page and, the whole total, for the 30 centres working under that branch, will be obtained in the grand total.

It is better to have the analysis done at the branch than to have it done at the relief centre. For one thing, the relief officers will have little or no knowledge of analysing such items, and another thing, more of homogeneity is secured by getting one man at the branch to analyse 30 centres accounts than would be obtained if 30 men analysed them at the different centres.

The branches themselves will maintain for their use an analytical cash-book on the Imprest system.

(Branch Cash Book form is shown on Pages 18 and 19.)

Branch Cash Book Form

RELIEF

Branch.........Statement

Date	Head Office	Particulars	Voucher No.	Bank	Advances	Stores	Cartage	Building	Cars, cycles, equipment etc.	Volunteers' Shelter and house rent	Volunteer's maintenance
1	2	3	4	5	6	7	8	9	10	11	12
Total											

SOCIETY

of accounts From............to............

Travelling Expenses	Stationery	Postage, Telegrams and Telephone	Light	Publicity	Salary			Miscellaneous Expenses	Total	Balance in hand	REMARKS
13	14	15	16	17	18	19	20	21	22	23	24

In addition to this there will be a Bank Cash Book, Journal and a Ledger maintained at each branch.

The Branch receives its allotted and budgeted amount from the Relief Society for the month The Bank Cash Book records the receipts. Intimations of transfers etc., is sent to the Branch by means of a debit note.

Form of Debit or Credit Note for Internal Transfers.

(Debit Notes white, Credit Notes coloured.)

Serial No......... *Date..............*

To,

........Relief Society.............Branch.

Please note you have been {Debited / Credited} with Rs........... on account of...................as per particulars noted in the margin.

PARTICULARS.	Rs.	as.	p.
Bank Transfers Goods supplied as per bills Expenses for :—			

Accountant

Secretary
(Of originating office)

The above {Debit / Credit} can be accepted.

Journal folio

Accountant

Date..........

Voucher No.

Secretary
(Of responding office).

Monthly accounts have to be rendered by the branches to the Central Office by an abstract of its receipts and payments.

Form for Branch Returns and periodical Accounts.

Relief Society..................... District *or Branch*

Summary of Accounts for..............

	Rs.	as.	p.		Rs.	as.	p.
Opening Balances				**Payments** *(during the period)*			
Cash in Hand				Relief *(as per list)*			
With Bank				Administration *(as per list)*			
Centre Advances				Previous Liabilities			
Outstandings				Equipment etc.			
Advances for Expenses				Other Payments			
Receipts *(during the period)*				**Closing Balances**			
Head Office				Advances for Expenses			
Sale of Materials				Outstandings *(as per list)*			
Donations				Centre Advances *(as per list)*			
Interest				With Bank			
Deposits				Cash in Hand			
Miscellaneous							
Other Accounts							
TOTAL				TOTAL			

Date..............

Officer-in-Charge. *Accountant,*

Note—This form duly filled in has to be sent with supporting lists to the Head-Office by the 15th of every month for the accounts of the previous month.

And when further amounts are needed, a form of requisition should be sent to the Central Office disclosing the financial position of the branch to date.

Form for requisition of money.

Relief Society________**District** *or Branch*

*Amount required Rs.*________ *Date*________

Particulars.	Budgeted unspent balances	Actual expenditure to date.		Outstanding advances.
		As per centre registers.	At the District Office.	
Establishment				
Relief : Debris				
Immediate Aid				
Clothing				
Food				
Medical Aid				
Water Supply				
Huts & Building				
Unemployment				
Middle Class				
(Others to be specified).				
TOTAL				

Cash Balance at Bank on this day Rs............

" " in office Rs............

" " Centres not yet accounted for Rs............

Total Rs............

N. B.—No application for further advance will be considered unless accompanied by this form duly filled up.

We recommend that a sum of Rs.........may be remitted.

Chief Accountant (Central Office).

Date..........

President or General Secretary.

.........Relief Society.

Remitted on..........

Cashier

Voucher No.

Central Accounts

The Central Office will maintain a Bank Cash Book, Cash Analysis Book on the Imprest system, a Journal and a Ledger in addition to Donation Registers already referred to in chapter II. There should be one Inwards Cashier in Charge of all donations and an outward Cashier in charge of all payments while the accountant co-ordinates the work of all records.

APPENDIX

Accounts Office Rules and Duties.

1. **Requisition for articles, etc:**—Must be submitted by the Head of the Department to the Accountant before execution of the order.

2. **Bills**—Must be passed by the Accountant for payment. No bills shall be passed by the Accountant unless he is satisfied that the charge is a proper one, is provided for in the Budget, and the goods charged for have been received by the Store-keeper.

8. **Vouchers**—Must satisfy the following points before they can be accepted:—

(1) Should be addressed to the Relief Society.
(2) Should clearly state the nature of the expenditure.
(3) Authority for expenditure.
(4) Sanction.
(5) Allocation to a proper head of account (Budget).
(6) Signature of store-keeper in case of materials.
(7) Signature of the recipient of the amount.
(8) Date.
(9) Where the Relief Society's Vouchers are used the original bills, etc., must be attached to the respective vouchers.

NOTE:—*Signature or intials of the head of department shows that the materials are needed or that the expenditure is an authorised item properly incurred.*

Initials of the Accountant signify that the prices and the amount are correct and full value is received for the expenditure and is provided for in the budget.

4. **Guests**—The funds of the Relief Society are not chargeable with the entertainment of guests, as distinct from relief workers, unless specifically sanctioned by the Executive Committee in which case the charge should be debited to the Central Office by the District Office.

5. **Books and records**—Have to be kept neatly and up-to-date. No entry can be scratched or rubbed out from the books. If a wrong entry has been made the correction should be made in the form of a reverse entry or the entry should be scored and initialled by the Accountant.

6. **Returns**—Must be sent in the proper offices in time and the Accountants at the Districts will be responsible to see that all returns to them are received on due date.

RELIEF CENTRES.

1. **Relief Centres**—Should submit once a week a statement of their disbursements to the District Office along with their vouchers.

2. **Vouchers**—Should be made in duplicate in the forms supplied. If any item of information called for by the voucher form is not given such vouchers are liable to be rejected. Where original vouchers in the form of cash memos, etc., are available these should be attached to the vouchers. All vouchers should be numbered and dated and listed in the form provided in duplicate, the carbon copies of the vouchers and the list being retained at the Relief Centre for reference and record, while the originals are forwarded to the District Office. These may be sent by registered post.

BRANCH OR DISTRICT OFFICE.

(1) **Relief Centre Records** :—

(*a*) When the weekly statements are received with the vouchers, the District Office should check and analyse the vouchers in the registers provided, and if there be any queries in connection with a voucher these should be noted in the remarks column, and once a month or so when the Relief Officer comes to the District Office his explanation for each query should also be noted in the remarks column.

(*b*) The monthly totals of all the Relief Centres in the District should be added together, thus summarising the analysis of expenditure in the District for the month.

(*c*) The advances should be debited when made to the centre in the column provided in the register for the purpose.

(*d*) If it is found convenient the centre registers can be unbound and used as loose leaves for the entries being made and at the end of the month the sheets for the whole month should be bound together and paged before being sent to the Central Office for audit.

(*e*) All vouchers of the Relief Centres should be kept at the District Office and should be submitted to the Central Office for audit.

(*f*) **Credit Entries**—Should be made in red ink under the different heads in the same columns as the debit entries in the registers.

(2) **District Records:—**

Each district should maintain a cash book in column form, a ledger for personal accounts and advances, a journal, and a Bank cash book.

THE CENTRAL OFFICE.

The Central Accounts Office shall be under the supervision and administrative control of the Chief Accountant and shall consist of an inwards cashier, an outwards cashier and an accountant.

Their respective duties shall be as follows:—

The Inwards Cashier—Shall be responsible for all cash received-donations and other receipts. He shall write out receipts, get cheques, etc., properly endorsed and pay them into the banks every day. He shall keep in a cash box all amounts received after the banking hours and pay them in at the first opportunity.

Records—He shall write up the donations register and shall be responsible for the card index of donors. He shall be responsible for all inwards vouchers-donors letters, etc., bills and invoices for credit accounts, paying in slips of the banks, etc.

The Outwards Cashier—Shall be responsible for all payments out-cheques and cash. The cash shall be kept on an imprest of Rs. 500/-. He will be entrusted with the safe and a cash box. He shall scrutinise all bills for payment and report thereon to the Chief Accountant. He shall be responsible to see that all technicalities for payment out to the districts and withdrawals from banks, etc., have been complied with. When he has received the pay orders from the Chief Accountant, he shall write out the cheques and submit them for signatures.

Records—He shall write up the cash register and shall see that the Inward Cashier's box and the Accountant's deed box are both in the safe before he locks up for the night.

The Accountant—shall write up the Bank Cash Book, the Journal and post up the Ledgers. He will be responsible to see the records-cash and donation registers—are kept up to date. He will be responsible for all journal entries and transfer vouchers.

He shall be the custodian of cheque books, receipt books, Fixed Deposit receipts and other documents which shall be kept in a deed box in his charge in the safe.

A day before the Executive Committee's meeting a trial balance, made up to the end of the previous month, shall be submitted to the Chief Accountant.

He shall be responsible for the co-ordination of the work of the Central Accounts Office and any irregularities should be immediately reported to the Chief Accountant.

Instructions to the Cashiers and Accountants.

1. No payment is to be made without a pay order passed by two officers who are not interested in the transaction, generally, the Chief Accountant and the General Secretary, or the President, who will nominate two others besides himself who can pass orders in which the General Secretary or the Chief Accountant, or both, may be interested, or when any one may be absent.

In case of routine and recurring payments, such as, rent, salaries, monthly allowances etc., the Chief Accountant alone may be sufficient to sanction payment, as also in the case of petty payments not exceeding Rs. 25/- in any one case. When the Chief Accountant is not available, then, one of the sanctioning officers may pass such bills.

As far as possible all payments of Rs. 25/- and above should be paid by cheques, excepting salaries, allowances etc. payable to the workers.

2. No payment is to be made out of the Society's funds excepting strictly on the business of the Society. None of the officers mentioned in the first paragraph will be competent to pass any other payment. The purpose for all payments should be specified.

3. Only such personal accounts in the Societies books which show a credit balance can be operated upon, and that only by the individual to whose credit the account stands, or by such other person who may be authorised in writing by the creditor. In no case can a private account be allowed to be overdrawn. Anyone of the sanctioning officers can pass this requisition.

4. No securities of the society are to be parted with by the custodian until he is satisfied that it is required for, or in connection with, the affairs of the Society, and then, only after obtaining a receipt for it signed by two officers.

The safe is intended only for the deposit of securities, cash and other valuables of the Society and no cash or articles belonging to others can be kept in it excepting at the owners risk, and that, only if the articles or cash for deposit is placed in a sealed envelope and handed to the cashier, who will enter it in a register kept for the purpose, giving it a number and, when the article is returned, will obtain the signature of the depositer.

5. No cheques or negotiable instruments are to be kept in the office longer than the banking hours or the exigencies of the situation may require.

6. Balance of cash in hand should not exceed Rs. 500/- at any one time, any excess should be paid into the Bank immediately.

7. No remittance to the District Offices or to any one else should be sent unless provided for in the budget in the case of expenditures, or sanctioned by the Sub-Committee on Finance in the case of investments etc. of the funds. Even where budgetted, a summary of account should be submitted to the Head Office, in the form prescribed, by the 15th of every month in respect of the accounts of the previous month and when further advances are needed the requisition form should be filled in to supply information since the last summary of accounts; the outstanding balances and advances should not be in excess of two weeks average expenditure of the district. Unless these requirements are attended to, no advances can be granted under normal conditions.

The above provisions against remittances for expenses will not apply in case of situations of emergency in which the President or some one else is duly authorised by the Executive Committee to take steps to deal with the situation. In such cases, the authorised person will be the one to sanction payment.

8. Where not provided for in the budget, and where the budget has to be exceeded, remittances or transfers are not to be made without the sanction of two members of budget Sub-Committee and that only to the extent of Rs. 1,000/-.

Chapter Five

RECORDS—MATERIALS.

The tendency is generally to neglect records of stores when they form no part of the financial system. It is especially in connection with distribution of materials that great care should be taken to keep proper records.

(1) It is important that the Motor Lorry trips be accurately recorded as a diary in the Lorry Register provided for the purpose.

MOTOR CAR OR LORRIES REGISTER

Lorry No......... Driver................

Date.	Trips and reasons.	Sanction initials.	From.	To	Miles.	No. Gal. Petrol.	Oil.	Repairs

(2) When Railway Receipts are received for goods inwards these should be faithfully recorded in the register provided, the officer who is entrusted with clearing the goods should sign for the Railway Receipts left in his charge.

RAILWAY RECEIPT BOOK.

Serial No.	Invoice and Railway Receipt No.	Forwarding No.	Date of R. R.	From Station.	To Station.	Senders' name and address.	Consignee.	No. of articles.	Contents.	Actual weight.	Rate.	Freight.		Signature of the man incharge of receiving receipts and delivery.	Date of delivery.	Serial No. of Goods Receipt Book.	Remarks.
												Paid	To Pay				

(3) On receiving goods the records are to be made in the Goods Receipt Register.

GOODS RECEIPT REGISTER.

Date of delivery.	Serial No. of R. R. Book or Receipt Book.	Railway Receipt No.	Railway freight.	Demurrage.	Coolies.	Cartage.	Total amount paid.	Cash Register page.	No. of Bales.	Godown No.	Actual weight.	Contents per Invoice.	Stock Journal. Page	No. of Bales or weight.	Godown No.

(4) When the bales or packages are opened the details have to be journalised through the Stores Journal, references being made to the Goods Register in total and posted to the Stock Ledger in details.

STOCK JOURNAL.

Date.	Serial Number marked on bales.	Folio of Goods Register.	Contents.	Stock Ledger Page.	Remarks.

(5) The Stock Ledger will have an account for each kind of article and when goods are distributed the various accounts will receive their credit from the respective relief work registers or the despatch book.

From time to time the balance shown by the accounts in the ledger should be tested with the actual stock in hand.

STOCK LEDGER.

Date.	Receipts.					Description.	Despatch.				Serial No. of Despatch Register.	Balance in hand.
	Page of Stock Journal.	No. on the bale opened	No. length or weight.	Balance in hand.	Total.		Invoice No.	Consignee or donee.	No. length or weight.	R. R. or Voucher No.		

(6) The Despatch Register will record transfers of stock to other centres and such items will be credited in the Stores Ledger.

DESPATCH REGISTER.

Date.	Order No. and date.	No. of Bales.	Actual weight.	Description of goods	Consignee's name, and Full address.	R. R. No.	Freight.		Freight paid.	Coolies and cartage.	Packing expenses.	Registration.	Total expenses.	Cash Register Folio.	REMARKS.
							Paid.	To pay.							

(7) When goods are needed the Indent Forms supplied should be filled up and sent in to the base officers who will supply the needs.

REQUISITION FORM.

Branch Centre Date

Description and name of articles.	Weight, No. or Yds.	Approximate cost.	REMARKS.

Signature of the Branch / or Centre Officer in Charge.

NOTE—*(1) The approximate value of the articles is intended to be given in order to ascertain its quality.*

(2) This indent form will be used both by the Branch and Centre Office.

(8) If in compliance with the indents received the Branch Office sends out goods, Invoices have to be made out and sent along with the goods to the Centre.

RELIEF SOCIETY.

Invoice No.————

To

Officer In Charge.

————**Centre**

Please acknowledge the receipt of the following goods sent to you per R. R. No...........dated..............

No.	Article.	Number.	Remarks.

N. B.—Acknowledge the receiept in the invoice-copy attached herewith.

(9) Where goods are received directly as gifts, receip[ts] may be given in the forms provided. (See CHAPTER II.)

(10) A register of all workers and volunteers showi[ng] the work on which they are employed has to be maintained.

Relief Work Registers

When grain, cloth, cash or materials are distributed th[e] details have to be entered in the respective registers and prop[er] credit given to the Stock Account in the Stock Ledger.

GRAIN DISTRIBUTION REGISTER

Branch Centre Village

Serial number	Date	Name	Men	Women	Children	Occupation	Religion	Paddy	Rice	Atta (flour)	Oil seed	Pulse
								M. s. ch.	M. s. ch.	M. s. ch.	M. s. ch.	M. s. ch.

Checked by............ *Officer in charge*............

CLOTH DISTRIBUTION REGISTER.

Branch Centre Village

Serial number	Date	Name	Occupation	Religion	Number							Stock ledger page	Remarks
					Men	Women	Boys	Girls	Blanket	Chadar or Sheet	Other cloth		

Checked by.......... *Officer in charge*..........

PECUNIARY AID REGISTER.

Branch Centre Village

Serial number	Date	Name	Profession	Religion	For repair of wells	For repair of house	For reclamation of land		Others		Stock ledger page	Remarks
							Bighas	Rs.	Purpose	Rs.		

Checked by.......... *Officer in charge*..........

2. Clothes

No. of sufferers who received help.

- Men
- Women
- Boys
- Girls

Dhoti.	Shirt.	Saree.	Blanket.	Others.

3. Wells.
   No. repaired.

4. Houses.
   No. of huts constructed.
   No. of persons supplied with housing materials-
   Approximate value of the articles supplied.

5. Field.
   Area of lands cleaned.

6. Miscellaneous.
   Pecuniary aid.
   (a) Amount for House repair
   (b) For wells
   (c) No. of farmers and the amount given for reclamation.

7. Money for other things.
   Other items worth-mentioning.

Signature of Officer in Charge.

(2) Daily return should be made to the District Centre of stock on hand, a carbon copy being retained at the Centre.

STOCK RETURN FORM

Branch Centre Date

Name of articles	Opening balance.	Receipt.	Total.	Expenditure.				Balance	REMARKS.
				Exp. of the Centre.	Free.	Labour.	Total.		

Signature of the Officer-in-charge of Centre.

From District Offices. (Weekly)

(1) The Stock balance at the end of each week should be sent in to the Central Office.

(2) A summary of all relief work reports received from the Centres should be prepared, each centre having a page to itself. Then the weekly totals of all the Centres should be summarised again and one copy should be sent in to the Central Committee.

RELIEF SOCIETY.

________ Report of Relief Given.

Centre *District* *From* *to* *19*

	Grain.					Cloth.								House.					Cash.								
																			For building.		For wells.		For fields reclamation.		For miscellaneous.		
Date.	Paddy	Rice.	Flour.	Pulse.	Oilseed.	Dhoti.	Sari.	Kurta.	Gunji Kurti.	Chadar.	Blanket.	Piece goods.	No. of wells repaired.	No. of huts constructed.	No. of sufferers supplied with building materials.	Value of articles supplied.	Area of land reclaimed.	No. of other articles distributed.	No.	amount.	No,	amount.	No.	amount.	No.	amount.	Remarks.

Chapter Seven

INSPECTION AND AUDIT.

In a widely spread organisation, it is necessary to have a rigorous system of inspection to insure adherence to the policy laid down by the Executiue Committee and promote uniformity in action. Where any discretionary powers are left to the relief officers, the Inspector will see that such powers are exercised in a reasonable and equitable way. The Inspector will have to tour from centre to centre, and from branch to branch. Apart from inspecting the work done, he should enquire into the methods employed, and routine followed, by the officers as regards the distribution of funds and materials. By his inspection reports, he will keep the Executive Committee in living touch with what is happening in distant centres, and help to remedy any defects at once.

It is not possible for a professional auditor, however competent he may be, to satisfactorily carry out his duties unless there is an adequate system of "internal check" in the organisation. As relief work is generally an emergency function, it is not practicable, as in ordinary business, to have trained workers. Volunteers are taken as they are available These are usually college students or inexperienced young men. It is due to them, as well as to the Society, that they should be hedged round with proper precautionary and automatic checks. For this purpose it is advisable to have a system of Internal Audit apart from the general Audit. As this is work demanding professional skill, no attempt will be made here to lay down details, which will be largely dependent on the circumstances around each Relief Society. Generally speaking, an Audit Department at the Central Office can do a great deal to increase the efficiency of the organisation. The Central Office chief accountant may act as Auditor to the branches, and the accountants at the

branches, in their turn, may act as Auditors to the relief centres, thus, simplifying the work and avoiding duplication.

NOTES:—*For the Audit of Branches or District Offices.*

Test Audit for Centre & Branches.

1. Count the cash balance on or about the closing date.

2. See that a stock list is prepared, and test the accuracy by the physical verification of a few items.

3. See if all returns have been duly received from the relief centres by the district office in time and in proper form.

4. Satisfy yourself that the centre vouchers have been audited satisfactorily by the District Accountant and that the analysis and records in respect of them are maintained in the prescribed form.

5. Occasionally, visit a few centres and see if they maintain proper accounts for the kitchen, postages etc. and vouch the payments for a day or so. Visit some places where work is being done and see that the system of wages payment is satisfactory and if possible verify the numbers employed and paid on that day.

6. Keep a detailed record of your findings on the above tests in your Audit Note Book along with your observations thereon.

Detailed Audit of Branches.

1. Reconcile the Bank and Cash book and check Cash Book additions.

2. Vouch cash payments and analysis postage book and kitchen accounts.

3. Check Journal postings to Ledger after vouching the entries.

4. Check the Trial Balance and receipts and payments account.

5. Verify Bank balance and other liquid assets.

6. Note if the districts have kept within the Budgets.

7. Check Stores Cash Account and vouch it.

8. Check Goods records, and Motor Car and Lorry account.

General.

Read through minutes of local committees, if any, and enquire if those decisions have been given effect to.

Take notes of Executive Committee Minutes and see if they have been complied with.

Enquire into the General Working of the office routine.

Enquire into no: of Persons in the office and duties performed by each (i) see Attendance Register (2) & Pay List and number of salaried staff.

For Departments

See Cheap Grain shop, Building Material shop and Medical dispensary. Look into the system of granting relief, test a few cases where discounts have been allowed. Note the number of patients treated daily. Check cash balances and Liquid Assets. Visit stores Department and Godown.

As regards Centres

Note.—Number of them, persons employed, kind of activities. Visit a few and inspect Books kept.

The Public Auditor represents the parent body, and donors, and the public and his report will be to the Society

The Internal Auditor represents the Executive Committee and he will have to adopt their view point and submit his report and recommendations to them.

RELIEF
RECEIPTS AND
From

RECEIPTS.

	Rs. A. P.	Rs. A. P.
To Donations :—		
Earmarked		
General		
To Interest :—		
Less Bank Charges ...		
To Sale Proceeds of Gifts in Kind and Other Receipts ...		
To Sundry Accounts ...		
C. F. ...		

SOCIETY.

PAYMENTS ACCOUNT

to

PAYMENTS.

	Rs. A. P.
By Relief :—	
EARMARKED FUND.	
Immediate Aid	
Specified Payments	
Other items.	
GENERAL FUND :—	
Debris	
Immediate Aid	
Food	
Clothing	
Shelter	
Water supply	
Huts and Semi-Permanent Buildings	
Medical and Sanitation	
Seeds Supplied	
Middle Class Aid	
Stores and Cartage	
By Administration :—	
Volunteers	
Maintenance	
Shelter	
Allowance	
Travelling	
Stationery	
Postage, Telegrams,	
Light	
Miscellaneous	
By Office Shelters, Equipment, Cars, Cycles, etc.	
By Purchases and Stock at cost	

C. F.

RELIEF
RECEIPTS AND
From

RECEIPTS.

	Rs. A. P.
B. F.	

The above Receipts and Payments Account shows a correct view of the Receipts and Disbursements of the Relief Society as shown by the Books and vouchers and according to the best of the information and explanations given to me.

Auditor

SOCIETY

PAYMENTS ACCOUNT.

to

PAYMENTS.

Rs. A. P.

B. F.

By Advances at Relief Centres

,, Advances for Expenses and Purchases

,, Balances :

On Deposit at Interest :—

Rs. as. p.

Bank of......Ltd. ...

On Current Account :—

Bank of......Ltd.

With District officers-in charge ...

Cash on Hand ...

(Of the above balances Rs. belonging to earmarked funds.)

President

Secretary.

THE ALL-INDIA VILLAGE INDUSTRIES ASSOCIATION

MAGANVADI. WARDHA, C. P.

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